DO NOT ENTER: /M.L.P./

RESPONSE UNDER 37 C.F.R. **§1.116 EXPEDITED PROCEDURE EXAMINING GROUP 1792**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Kwang Choe et al.

Examiner: Padgett, Marianne L.

Serial No.: 10/674,648

Docket No: YOR920030294US1(16817)

Filed: September 30, 2003

Group Art Unit: 1792

Title: SOI BY OXIDATION OF

Date: May 14, 2008

POROUS SILICON

Confirmation No.: 4794

Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE UNDER 37 C.F.R. §1.116

Sir:

In response to the Final Rejection dated March 14, 2008, please enter the following remarks and amendments as a matter of record in the above-identified application.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks begin on page 6 of this paper.

CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being deposited with the United States Patent & Trademark Office via Electronic Filing through the United States Patent and Trademark Office e-business website, on May 14, 2008. Harry A. Hild Jr.

Dated: May 14, 2008